

1880, ch. 105.

183. The commissioners shall have full power and authority to levy on the real and personal property of said town, a sum not exceeding forty cents in every hundred dollars worth of property in any one year, after a just and fair assessment and valuation by some suitable and discreet person, acting under oath, and appointed by them, the same to be made and returned, annually, between the first and twenty-fifth day of May, if they shall think it necessary.

Ibid.

184. Upon receiving the return of the assessor, they shall appoint at least three separate days for hearing and deciding the complaints and appeals of persons aggrieved by the assessment, and shall give notice thereof by advertisement in one newspaper published in said town, for at least ten days previous thereto; and upon an appeal they may examine the appellant, or any other person, on oath, touching the particulars and value of the property alleged to be overvalued, and may, upon such examination, abate or increase the valuation, and alter the return of the assessor accordingly.

Ibid.

185. Whenever a tax shall be levied, they shall appoint a collector of said tax and fix his compensation, who, before he acts as such, shall give bond to the said commissioners, with two good securities, approved by them, in double the sum to be collected, with condition that if the above bound — do and shall well and faithfully execute the office of collector of the taxes imposed by the commissioners on the owners of property in the town of St. Michaels, and perform the several other duties required of him by law and the ordinances, orders and directions of said commissioners, and account with the said commissioners, and pay over the same to the said commissioners, or their order, within five months from his receipt of the assessment list, then the above obligation to be void, otherwise to remain in full force and virtue in law.

Ibid.

186. They shall deliver to the collector an alphabetical list of all the persons charged with taxes, according to the return of the assessor, and annex thereto a warrant in the nature of a *fieri*